## NDUSTRY CIRCULAR



OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.

Industry Circular No. 61-19

May 10, 1961

TAX RETURNS FOR PERIOD OF JUNE 9 - 23, 1961

Manufacturers of tobacco, cigars, and cigarettes:

This is to remind you that pursuant to the provisions of the regulations in 26 CFR 296.108, the semimonthly tax return for the period June 9 through June 23, 1961, must be filed not later than June 27, 1961 (except that, in case either June 26 or June 27 is a Statewide legal holiday of the State in which the particular taxpayer's return is required to be filed, one additional day is allowed for each such holiday).

Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis

Director, Alcohol and Tobacco Tax Division